

Appl. No. New Application  
Preliminary Amendment

**REMARKS**

Claims 9-32 remain active in the case.

The present invention relates to a magnetic material that is useful in magnetic refrigeration using relatively low magnetic fields near room temperature.

**Claim Amendments**

New Claims 24-32 have been amended to correct a minor error in the preamble of each claim so that each claim properly, directly or indirectly, to Claim 21 and not to a method claim. Entry of the amendment to each claim into the record is respectfully requested.

It is believed that the application is in proper condition for consideration on its merits.

Respectfully submitted,

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